IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH

S.B. CIVIL WRIT PETITION NO.805/02

M/s. FMC Sanmar Ltd. **Versus** State & Anr.

DATE OF ORDER :: 02/05/2007

HON'BLE MR. JUSTICE AJAY RASTOGI

Mr. J.N. Sharma, for petitioner
Mr. R.B. Mathur, for respondents

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By instant petition, while assailing the provisions of Section 2(o) of Rajasthan Sales Tax Act, 1954, petitioner has also challenged the order of assessment year 1994-95 [Ann.6] and so also demand raised thereof [Ann.7].

It is not disputed that the controversy raised in the instant petition has been decided by the Division Bench of this court in M/s. Subash Projects & Marketing Ltd. & Ors. Vs. State of Rajasthan & Anr., D.B. Civil Writ Petition No.1618/03 and other similar petitions reported in Tax Up-date Vol.6 Part 7 P.264. The Co-ordinate Bench of this court has considered the case of present petitioner for another assessment year in C.W. No.1022/02, decided on 5th August, 2005.

In the light of judgment of Co-ordinate Bench of this court [supra], the impugned assessment order [Ann.6] & demand notice [Ann.7] are hereby quashed and set aside and the matter is remanded back to the Assessing Authority to decide the

same in accordance with law after affording due opportunity to the respective parties. The assessee is directed to appear before the Assessing Officer on 11th June, 2007. Copy of this order be sent to the concerned authority.

With the above observations, the writ petition stands disposed.

[AJAY RASTOGI],J.

FRBOHRA,JR.P.A.